



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 928 786 986
Organisasjonsform: Aksjeselskap
Foretaksnavn: SCANBIO MARINE GROUP TOPCO AS
Forretningsadresse: c/o Aider AS
Karl Johans gate 37
0162 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Henry Catmur
Dato for fastsettelse av årsregnskapet: 22.05.2024

Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 07.08.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Employee benefits expense	1		
Other operating expenses	1	721 283	1 435 823
Sum kostnader		721 283	1 435 823
Driftsresultat		-721 283	-1 435 823
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern	2	21 662 058	18 449 725
Annen renteinntekt		6 051	123
Sum finansinntekter		21 668 109	18 449 848
Rentekostnad til foretak i samme konsern	2	21 662 058	18 449 725
Annen rentekostnad		48	
Sum finanskostnader		21 662 106	18 449 725
Netto finans		6 002	123
Ordinært resultat før skattekostnad		-715 281	-1 435 700
Income tax expense	3	-157 362	-317 079
Ordinært resultat etter skattekostnad		-557 919	-1 118 621
Årsresultat	4	-557 919	-1 118 621
Årsresultat etter minoritetsinteresser		-557 919	-1 118 621
Totalresultat		-557 919	-1 118 621
Overføringer og disponeringer			
Ordinært utbytte			8 750 000
Transferred from other equity		-557 919	-9 868 621
Sum overføringer og disponeringer		-557 919	-1 118 621



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3	474 441	317 079
Sum immaterielle eiendeler		474 441	317 079
Finansielle anleggsmidler			
Investering i datterselskap	5	325 114 672	325 114 672
Investering i annet foretak i samme konsern	5		
Lån til foretak i samme konsern	2, 6	369 181 847	347 581 785
Sum finansielle anleggsmidler		694 296 519	672 696 457
Sum anleggsmidler		694 770 960	673 013 536
Omløpsmidler			
Varer			
Fordringer			
Konsernfordringer	2, 6	441 373	35 168 153
Sum fordringer		441 373	35 168 153
Investeringer			
Aksjer og andeler i foretak i samme konsern	5		
Bankinnskudd, kontanter og lignende			
Cash and deposits		95 552	24 553
Sum bankinnskudd, kontanter og lignende		95 552	24 553
Sum omløpsmidler		536 926	35 192 707
SUM EIENDELER		695 307 885	708 206 242

BALANSE - EGENKAPITAL OG GJELD

Egenkapital



Balanse

Beløp i: NOK	Note	2023	2022
Innskutt egenkapital			
Share capital	7	3 200 000	3 000 000
Beholdning av egne aksjer	7		
Overkurs		330 664 672	206 513 932
Ikke registrert kapitalforhøyelse			124 350 740
Sum innskutt egenkapital		333 864 672	333 864 672
Opptjent egenkapital			
Other equity		-10 426 540	-9 868 621
Sum opptjent egenkapital		-10 426 540	-9 868 621
Sum egenkapital	4	323 438 132	323 996 051
Gjeld			
Langsiktig gjeld			
Utsatt skatt	3		
Annen langsiktig gjeld			
Langsiktig konserngjeld	2, 6	369 243 843	347 581 785
Sum annen langsiktig gjeld		369 243 843	347 581 785
Sum langsiktig gjeld		369 243 843	347 581 785
Kortsiktig gjeld			
Leverandørgjeld		15 266	
Tax payable	3		
Public duties payable			-19 399
Utbytte			8 750 000
Kortsiktig konserngjeld	2, 6	2 610 645	27 395 472
Other current liabilities	6		502 333
Sum kortsiktig gjeld		2 625 910	36 628 406
Sum gjeld		371 869 753	384 210 191
SUM EGENKAPITAL OG GJELD		695 307 885	708 206 242



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 520651

Enheten

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Organisasjonsform: Aksjeselskap
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Forretningsadresse: c/o Aider AS
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0162 OSLO

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Henry Catmur
Dato for fastsettelse av årsregnskapet: 22.05.2024

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja
Ekstern autorisert regnskapsfører har i
løpet av regnskapsåret bistått ved den
løpende regnskapsføringen eller utført
andre tjenester for selskapet enn å
utarbeide årsregnskapet: Ja

Grunnlag for avgivelse

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Brønnøysundregistrene, 25.06.2024

Brønnøysundregistrene
Postadresse: Postboks 900, 8910 Brønnøysund
Telefon: 75 00 75 00
E-post: firmapost@brreg.no Internett: www.brreg.no
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 928 786 986
SCANBIO MARINE GROUP TOPCO AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
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SCANBIO MARINE GROUP TOPCO AS

BALANSE

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Varer			
Fordringer			
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Innskutt egenkapital			
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Beholdning av egne aksjer	7		
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Ikke registrert kapitalforhøyelse			124 350 740



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Other current liabilities	6		502 333
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SUM EGENKAPITAL OG GJELD		695 307 885	708 206 242



Organisasjonsnr: 928 786 986
SCANBIO MARINE GROUP TOPCO AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



Deloitte.

Deloitte AS
Dyre Halses gate 1A
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Norway

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To the General Meeting of Scanbio Marine Group Topco AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Scanbio Marine Group Topco AS (the Company), which comprise the balance sheet as at 31 December 2023, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2023, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Management for the Financial Statements

The Board of Directors (management) is responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material

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Registrert i Foretaksregisteret
Medlemmer av Den norske Revisorforening
Organisasjonsnummer: 980 211 282



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Independent auditor's report
Scanbio Marine Group Topco AS

misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting, and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Trondheim, 27 May 2024
Deloitte AS

Per Kr. Forseth
State Authorised Public Accountant
(electronically signed)

Note: This translation from Norwegian has been prepared for information purposes only.



Scanbio Marine Group Topc... auditor's report 2023

Name	Date
Forseth, Per Kristian	2024-05-27

Identification

 bankID Forseth, Per Kristian



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Advanced Electronic Signatures (Regulation (EU) No 910/2014 (eIDAS))



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Annual Report 2023

Scanbio Marine Group Topco AS

Revenue statement
Balance sheet
Notes to the Accounts

Org.no.: 928 786 986



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Revenue statement

Scanbio Marine Group Topco AS

Operating income and operating expenses	Note	2023	2022
Other operating expenses	1	721 283	1 435 823
Total operating expenses		721 283	1 435 823
Result from operations		-721 283	-1 435 823
Financial income and expenses			
Interest income from group companies	2	21 662 058	18 449 725
Other interest income		6 051	123
Interest expense to group companies	2	21 662 058	18 449 725
Other interest expenses		48	0
Net financial items		6 002	123
Net profit before tax		-715 281	-1 435 700
Income tax expense	3	-157 362	-317 079
Net profit or loss	4	-557 919	-1 118 621
Attributable to			
Ordinary dividend		0	8 750 000
Transferred from other equity		557 919	9 868 621
Total		-557 919	-1 118 621



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Balance sheet

Scanbio Marine Group Topco AS

Assets	Note	2023	2022
Fixed assets			
Intangible assets			
Deferred tax assets	3	474 441	317 079
Total intangible assets		474 441	317 079
Fixed financial assets			
Investments in subsidiaries	5	325 114 672	325 114 672
Loan to group companies	2, 6	369 181 847	347 581 785
Total fixed financial assets		694 296 519	672 696 457
Total fixed assets		694 770 960	673 013 536
Current assets			
Debtors			
Receivables from group companies	2, 6	441 373	35 168 153
Total receivables		441 373	35 168 153
Cash and deposits		95 552	24 553
Total current assets		536 926	35 192 707
Total assets		695 307 885	708 206 242



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Balance sheet

Scanbio Marine Group Topco AS

Equity and liabilities	Note	2023	2022
Equity			
Paid-up equity			
Share capital	7	3 200 000	3 000 000
Share premium reserve		330 664 672	206 513 932
Decided, not registered capital increase		0	124 350 740
Total paid-up equity		333 864 672	333 864 672
Retained earnings			
Other equity		-10 426 540	-9 868 621
Total retained earnings		-10 426 540	-9 868 621
Total equity	4	323 438 132	323 996 051
Liabilities			
Other long-term liabilities			
Liabilities to group companies	2, 6	369 243 843	347 581 785
Total long-term liabilities		369 243 843	347 581 785
Current liabilities			
Trade payables		15 266	0
Public duties payable		0	-19 399
Dividends		0	8 750 000
Liabilities to group companies	2, 6	2 610 645	27 395 472
Other current liabilities	6	0	502 333
Total current liabilities		2 625 910	36 628 406
Total liabilities		371 869 753	384 210 191
Total equity and liabilities		695 307 885	708 206 242



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Balance sheet

Scanbio Marine Group Topco AS

22.05.2024

The board of Scanbio Marine Group Topco AS

DocuSigned by:
Tor Vikenes
1D39BD8E63C54E9...

Tor Vikenes

chairman of the board

DocuSigned by:
Andreas Schuler
02C8374CCB3F449...

Andreas Schuler

member of the board

DocuSigned by:
Sam Abboud
A6231CAF7029441...

Sam Abboud

member of the board

DocuSigned by:
Martin Nye
38D24ACBE5FAMR7

Martin John Nye

member of the board

DocuSigned by:
Erik Osmundsen
4735C200D9874E9

Erik Osmundsen

member of the board



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Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

Foreign currency

Monetary foreign currency items are valued at the exchange rate on the balance sheet date.

Tax

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net.

Classification and valuation of current assets

Current assets and short-term liabilities normally include items that fall due for payment within one year of the balance sheet date, as well as items that relate to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value.

Shares in subsidiaries

Subsidiaries are valued using the cost method in the company accounts. The investment is valued at acquisition cost for the shares unless a write-down has been necessary. A write-down to fair value is made when a fall in value is due to reasons that cannot be expected to be temporary and such write-down must be considered as necessary in accordance with good accounting practice. Write-downs are reversed when the basis for the write-down is no longer present.

Dividends, group contributions and other distributions from subsidiaries are posted to income in the same year as provided for in the distributor's accounts. To the extent that dividends/ group contributions exceed the share of profits earned after the date of acquisition, the excess amounts represents a repayment of invested capital, and distributions are deducted from the investment's value in the balance sheet of the parent company.

Receivables

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables.



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Note 1 Salary costs and benefits, audit fees

Scanbio Marine Group Topco AS has had no employees and no remuneration has been paid to board members in 2023.

Audit fees expensed for 2023 amounts to NOK 37 960 incl VAT.

Note 2 Transactions and balances with related parties

The financial statement includes the following amounts from related party transactions:

	P&L line	Relationship	2023
Interest income to Scanbio Marine Group Holding AS	Interest income from group companies	Subsidiary	21 662 058
Interest cost to Scanbio JV AS	Interest expense to group companies	Parent	21 662 058



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Note 3 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	-157 362	-317 079
Tax expense on ordinary profit/loss	-157 362	-317 079
Taxable income:		
Result before tax	-715 281	-1 435 700
Permanent differences	0	-5 570
Taxable income	-715 281	-1 441 270
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2023	2022	Difference
Accumulated loss to be brought forward	-2 156 551	-1 441 270	715 281
Basis for deferred tax assets	-2 156 551	-1 441 270	715 281
Deferred tax assets (22 %)	-474 441	-317 079	157 362

Note 4 Equity capital

	Share capital	Share premium	Decided, not registered capital increase	Other equity	Total equity capital
Pr. 31.12.2022	3 000 000	206 513 932	124 350 740	-9 868 621	323 996 051
Capital increase, decided 2022, registered 2023	200 000	124 150 740	-124 350 740		0
Result of the year				-557 919	-557 919
Pr 31.12.2023	3 200 000	330 664 672	0	-10 426 540	323 438 132

Note 5 Subsidiaries, associates, joint ventures

	Municipality	Owner share	Purchase cost	Equity	Profit
SUBSIDIARIES					
Scanbio Marine Group Holding AS	Trondheim	100,0 %	325 114 672	123 967 219	-16 329 134
Total			325 114 672	123 967 219	-16 329 134
Total			325 114 672	123 967 219	-16 329 134



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Note 6 Inter-company items between companies in the same group etc.

	Loan to group companies		Receivables from group companies	
	2023	2022	2023	2022
Scanbio Marine Group Holding AS	369 181 847	347 581 785	0	35 000 000
Scanbio Ingredients AS	0	0	441 373	168 153
Total	369 181 847	347 581 785	441 373	35 168 153

	Long-term liabilities		Current liabilities to group companies	
	2023	2022	2023	2022
Scanbio JV AS	369 243 843	347 581 785	1 353 835	26 285 000
Scanbio Marine Group Holding AS	0	0	833 332	686 995
Scanbio UK Midco Ltd	0	0	24 430	24 430
Scanbio Marine Group AS	0	0	32 911	32 911
Pioneer Infrastructure Partners SCSp	0	0	366 136	366 136
Total	369 243 843	347 581 785	2 610 645	27 395 472

Note 7 Shareholders

The share capital in Scanbio Marine Group Topco AS as of 31.12 consists of the following share classes:

	Total	Face value	Entered
A-shares	1 639 200	1,6	2 622 720
B-shares	60 800	1,6	97 280
C-shares	100 000	1,6	160 000
D-shares	100 000	1,6	160 000
E-shares	100 000	1,6	160 000
Total	2 000 000		3 200 000

Ownership structure

The largest shareholders in % at year end:

	Total	Owner interest	Share of votes
Scanbio Jv AS	1 911 080	95,6	95,6
Gabriel Kamal El Khaloui	28 500	1,4	1,4
Total >1% ownership share	1 939 580	97,0	97,0
Total other	60 420	3,0	3,0
Total number of shares	2 000 000	100,0	100,0

Shares owned by the Directors of the Board and the General Manager:

Name	Position	Owned through	Total	Owner interest
Martin John Nye	member of the board		6 270	0
Tor Vikenes	chairman of the board	Avector AS	14 250	1
Total number of shares			20 520	1

CEO in the Scanbio Group, Kamel Gabriel El Khaloui, owns 28 500 shares in the company.



Skatteetaten

Vår dato
13.03.2023

Din/Deres dato
26.02.2023

Saksbehandler
Lars Waaltorp

800 80 000
Skatteetaten.no

Din/Deres referanse
AR538743902

Telefon
90833418

Org.nr
974761076

Vår referanse
2023/5112312

Postadresse
Postboks 9200 Grønland
0134 OSLO

SCANBIO MARINE GROUP TOPCO AS
c/o Aider Oslo AS, Karenslyst allé 11
0278 OSLO

Att. Oskar Munthe-Dahl

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Scanbio Marine Group Topco AS, org.nr. 928 786 986

Vi viser til deres brev mottatt 26. februar 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Scanbio Marine Group Topco AS. Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Scanbio Marine Group Topco AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

Scanbio Marine Group Topco AS er eid av et norsk selskap hvor majoritetseieren er et utenlandsk selskap og er en del av et internasjonalt konsern. Selskapet har som formål «Holdingselskap. Investeringer i aksjer og øvrige verdipapirer, eiendom og det som står i naturlig forbindelse med dette». Konsernet driver virksomhet innen fiskeindustri og fiskeforedling. Forretningsspråket i konsernet er engelsk. Selskapet har utenlandske styremedlemmer.

Skattekontorets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen [...] være på norsk. Departementet kan ved [...] enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører



kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til “informative regnskaper for ulike grupper av regnskapsbrukere”. Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter skattekontorets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at majoritetseieren er et utenlandsk selskap og er en del av et internasjonalt konsern. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



Annual Report 2023

Scanbio Marine Group Topco AS

Revenue statement
Balance sheet
Notes to the Accounts

Org.no.: 928 786 986



Revenue statement

Scanbio Marine Group Topco AS

Operating income and operating expenses	Note	2023	2022
Other operating expenses	1	721 283	1 435 823
Total operating expenses		721 283	1 435 823
Result from operations		-721 283	-1 435 823
Financial income and expenses			
Interest income from group companies	2	21 662 058	18 449 725
Other interest income		6 051	123
Interest expense to group companies	2	21 662 058	18 449 725
Other interest expenses		48	0
Net financial items		6 002	123
Net profit before tax		-715 281	-1 435 700
Income tax expense	3	-157 362	-317 079
Net profit or loss	4	-557 919	-1 118 621
Attributable to			
Ordinary dividend		0	8 750 000
Transferred from other equity		557 919	9 868 621
Total		-557 919	-1 118 621



Balance sheet

Scanbio Marine Group Topco AS

Assets	Note	2023	2022
Fixed assets			
Intangible assets			
Deferred tax assets	3	474 441	317 079
Total intangible assets		474 441	317 079
Fixed financial assets			
Investments in subsidiaries	5	325 114 672	325 114 672
Loan to group companies	2, 6	369 181 847	347 581 785
Total fixed financial assets		694 296 519	672 696 457
Total fixed assets		694 770 960	673 013 536
Current assets			
Debtors			
Receivables from group companies	2, 6	441 373	35 168 153
Total receivables		441 373	35 168 153
Cash and deposits		95 552	24 553
Total current assets		536 926	35 192 707
Total assets		695 307 885	708 206 242



Balance sheet

Scanbio Marine Group Topco AS

Equity and liabilities	Note	2023	2022
Equity			
Paid-up equity			
Share capital	7	3 200 000	3 000 000
Share premium reserve		330 664 672	206 513 932
Decided, not registered capital increase		0	124 350 740
Total paid-up equity		333 864 672	333 864 672
Retained earnings			
Other equity		-10 426 540	-9 868 621
Total retained earnings		-10 426 540	-9 868 621
Total equity	4	323 438 132	323 996 051
Liabilities			
Other long-term liabilities			
Liabilities to group companies	2, 6	369 243 843	347 581 785
Total long-term liabilities		369 243 843	347 581 785
Current liabilities			
Trade payables		15 266	0
Public duties payable		0	-19 399
Dividends		0	8 750 000
Liabilities to group companies	2, 6	2 610 645	27 395 472
Other current liabilities	6	0	502 333
Total current liabilities		2 625 910	36 628 406
Total liabilities		371 869 753	384 210 191
Total equity and liabilities		695 307 885	708 206 242



Balance sheet

Scanbio Marine Group Topco AS

24.04.2024

The board of Scanbio Marine Group Topco AS

Tor Vikenes
chairman of the board

Andreas Schuler
member of the board

Sam Abboud
member of the board

Martin John Nye
member of the board

Erik Osmundsen
member of the board

Luca Boschetti

Fredrika Linnea Matsdotter Svanholm



Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

Foreign currency

Monetary foreign currency items are valued at the exchange rate on the balance sheet date.

Tax

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net.

Classification and valuation of current assets

Current assets and short-term liabilities normally include items that fall due for payment within one year of the balance sheet date, as well as items that relate to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value.

Shares in subsidiaries

Subsidiaries are valued using the cost method in the company accounts. The investment is valued at acquisition cost for the shares unless a write-down has been necessary. A write-down to fair value is made when a fall in value is due to reasons that cannot be expected to be temporary and such write-down must be considered as necessary in accordance with good accounting practice. Write-downs are reversed when the basis for the write-down is no longer present.

Dividends, group contributions and other distributions from subsidiaries are posted to income in the same year as provided for in the distributor's accounts. To the extent that dividends/ group contributions exceed the share of profits earned after the date of acquisition, the excess amounts represents a repayment of invested capital, and distributions are deducted from the investment's value in the balance sheet of the parent company.

Receivables

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables.

Note 1 Salary costs and benefits, audit fees

Scanbio Marine Group Topco AS has had no employees and no remuneration has been paid to board members in 2023.

Audit fees expensed for 2023 amounts to NOK 37 960 incl VAT.



Note 2 Transactions and balances with related parties

The financial statement includes the following amounts from related party transactions:

	P&L line	Relationship	2023
Interest income to Scanbio Marine Group Holding AS	Interest income from group companies	Subsidiary	21 662 058
Interest cost to Scanbio JV AS	Interest expense to group companies	Parent	21 662 058



Note 3 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	-157 362	-317 079
Tax expense on ordinary profit/loss	-157 362	-317 079
Taxable income:		
Result before tax	-715 281	-1 435 700
Permanent differences	0	-5 570
Taxable income	-715 281	-1 441 270
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2023	2022	Difference
Accumulated loss to be brought forward	-2 156 551	-1 441 270	715 281
Basis for deferred tax assets	-2 156 551	-1 441 270	715 281
Deferred tax assets (22 %)	-474 441	-317 079	157 362

Note 4 Equity capital

	Share capital	Share premium	Decided, not registered capital increase	Other equity	Total equity capital
Pr. 31.12.2022	3 000 000	206 513 932	124 350 740	-9 868 621	323 996 051
Capital increase, decided 2022, registered 2023	200 000	124 150 740	-124 350 740		0
Result of the year				-557 919	-557 919
Pr 31.12.2023	3 200 000	330 664 672	0	-10 426 540	323 438 132

Note 5 Subsidiaries, associates, joint ventures

	Municipality	Owner share	Purchase cost	Equity	Profit
SUBSIDIARIES					
Scanbio Marine Group Holding AS	Trondheim	100,0 %	325 114 672	123 967 219	-16 329 134
Total			325 114 672	123 967 219	-16 329 134
Total			325 114 672	123 967 219	-16 329 134



Note 6 Inter-company items between companies in the same group etc.

	Loan to group companies		Receivables from group companies	
	2023	2022	2023	2022
Scanbio Marine Group Holding AS	369 181 847	347 581 785	0	35 000 000
Scanbio Ingredients AS	0	0	441 373	168 153
Total	369 181 847	347 581 785	441 373	35 168 153

	Long-term liabilities		Current liabilities to group companies	
	2023	2022	2023	2022
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The largest shareholders in % at year end:

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Gabriel Kamal El Khaloui	28 500	1,4	1,4
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